



ST. LOUIS
BOARD OF POLICE COMMISSIONERS

**From The Office Of State Auditor
Claire McCaskill**

Report No. 2001-10
February 21, 2001
www.auditor.state.mo.us

AUDIT REPORT



Office Of The
State Auditor Of Missouri
Claire McCaskill

February 2001

www.auditor.state.mo.us

After repeatedly not correcting problems noted in prior audits, St. Louis Police Board Commissioners have implemented or partly implemented 83 percent of the previous recommendations

This audit follows up on the 56 recommendations from our April 1999 report and focuses on police board records for the two fiscal years ending June 30, 2000. Of the previous 56 recommendations, the police board has implemented 21 (37%), partially implemented 25 (45%) and not implemented 10 (18%).

This report covers the recommendations not implemented and notes the progress on partially implemented actions. In almost all cases, the commissioners agreed with the recommendations, stressing the hire of an internal auditor and noting that several changes are a “work in progress.” The following highlights the continued concerns and improvements.

Two major findings implemented

The prior audit noted the board exceeded its authority by paying the police chief for unused vacation and discretionary holidays. The extra pay gave the chief a salary in excess the state authorization. During this audit period, the chief did not receive pay for unused leave. (See page 31)

The board also paid overtime to officers with the rank of sergeant and above, which was against state law. Revised state laws now allows overtime pay for senior staff if the funding source is not the general fund. The board paid overtime (\$91,000 in fiscal year 2000) to senior staff, but used money from grants. (See page 31)

Bidding and contracts improved

Commissioners are now taking bids for banking services, a recommendation made in three previous audits. In addition, commissioners hired an internal auditor as a result of the 1999 audit to improve bid and contract processes. This review still showed some laxity in keeping adequate documentation of bids and a failure to bid all professional services, such as legal and consultant work. (See page 8)

Mileage logs not kept on unmarked cars

The previous audit noted that the board had no written policy prohibiting officers’ personal use of unmarked vehicles. The board now has a policy, but the policy did not require the officials using the departments’ 139 unmarked vehicles to log mileage or trip purposes. (See page 12)

YELLOW SHEET

Alarm unit controls/collection still faulty

The previous audit cited several concerns with the process of collecting false alarm fines. For example, one employee prepares the invoices, collects and deposits the money. Money is not regularly deposited and several fines have gone uncollected since 1992. This review showed the same concerns. Since the 1999 audit, the department reviewed how false alarms effect its operation. Commissioners are now working on legislation to shift the collection responsibility to a better-equipped city department. (See page 14)

Less forfeiture money held

The previous audit showed the department held over \$79,000 in interest earned on Criminal Activity Forfeiture Act (CAFA) Funds, which should have gone to schools. This review showed that the board had disbursed some CAFA interest funds, but still held more than \$32,000. (See page 18)

In addition, the previous audit showed that the department did not bid a contract for a company that tows cars seized in CAFA cases. The contract required the company to give the department half of the tow fee collected on each car. This review showed the board received \$152,750 from the tow fees in fiscal year 2000. Our audit had asked the department to show this money was not profit. In response to this review, the department did this analysis. (See page 18)

Controls improving with the Secretary Account

The previous audit showed that the department failed to properly budget the Secretary's Account by holding money (\$826,000 in the 1999 report) in reserve to cover future expenditures. Had these expenditures been charged against the 1998 budget, the department would have overspent by \$559,800. This review showed the department had discontinued carrying over funds, but still held \$287,961 in this account. The board agreed to transfer the money back to the city. (See page 21)

Weak supply warehouse inventory control

The previous audit noted that the department does not have a report tracking the monthly use of each item. As a result, our staff noted excess supplies of record books, evidence bags, property envelopes, etc. In this review, we again recommended an inventory count by an employee not previously involved with inventory and a more regular count of weapons stored in the Armory. (See page 24)

Missing traffic tickets not reviewed

The previous audit noted concerns in tracking traffic tickets. Audit tests showed that five out of the 100 tickets reviewed had been voided by officers and not turned over to supervisors. This review showed that the department does not ensure officers complete ticket book logs to show what ticket numbers they received. This review also showed the department is now printing reports of tickets issued in numerical order, but no one is reviewing these reports or investigating missing numbers. (See page 27)

The following chart summarizes a history of conditions found in previous audits that went uncorrected until this review.

| <u>Condition:</u> | <u>Year of Review</u> | | | | |
|---|-----------------------|-------------|-------------|-------------|-------------|
| | <u>1989</u> | <u>1991</u> | <u>1994</u> | <u>1999</u> | <u>2000</u> |
| Payment of Health and Life Insurance to Commissioners | | | X | X* | I |
| Failure to Budget the Secretary's Account | | X | X | X* | PI |
| Failure to Bid Banking Services | | X | X | X* | I |
| Failure to Properly Bid Goods and Services | X | X | X | X* | PI |
| Missing Bond Receipt Forms | X | X* | X* | X* | PI |
| Lack of Proper Inventory Controls and Procedures | X | X* | X* | X* | PI |
| Missing Traffic and Parking Tickets | X* | X* | X* | X* | PI |

* Board agreed to implement Auditor's recommendations

I = Implemented

PI= Partially Implemented

ST. LOUIS BOARD OF POLICE COMMISSIONERS

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

The Board of Police Commissioners of the
St. Louis Police Department
St. Louis, MO 63103

We have audited the St. Louis Board of Police Commissioners (SLBPC). The scope of this audit included, but was not necessarily limited to, the two fiscal years ended June 30, 2000. The objective of this audit was to follow-up on the status of recommendations made in our previous report.

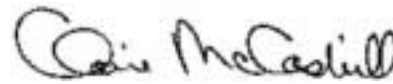
Our audit was made in accordance with applicable generally accepted government auditing standards and included such procedures as we considered necessary in the circumstances. The SLBPC had engaged KPMG Peat Marwick LLP, Certified Public Accountants (CPA) to perform audits of the board for the years ended June 30, 2000, and 1999. To minimize any duplication of effort, we reviewed the reports of this CPA firm. We also examined the SLBPC records we deemed necessary, made inquiries of SLBPC employees, and examined other papers and documents as deemed appropriate for the audit.

As part of our audit, we assessed the SLBPC's management controls to the extent we determined necessary to evaluate the specific matters described above and not to provide assurance on those controls. With respect to management controls, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation.

Our audit was limited to the specific matter described above and was based on selective tests and procedures considered appropriate in the circumstances. Had we performed additional procedures, other information might have come to our attention that would have been included in this report.

The accompanying Statistical Section is presented for informational purposes. This information was obtained from the SLBPC's management and was not subjected to the procedures applied in the audit of the SLBPC.

The accompanying Management Advisory Report Section presents our findings arising from our audit of the SLBPC.

A handwritten signature in black ink, appearing to read "Claire McCaskill". The signature is written in a cursive, flowing style.

Claire McCaskill
State Auditor

September 27, 2000 (fieldwork completion date)

MANAGEMENT ADVISORY REPORT SECTION

Management Advisory Report –
State Auditor's Findings

ST. LOUIS BOARD OF POLICE COMMISSIONERS
SUMMARY OF FINDINGS

1. Bidding and Contracts (pages 8-12)

Bids were not always documented to allow verification that the bids were obtained in accordance with the department's bidding policy. To ensure the SLBPC receives independent review of all purchases, an individual employed by the SLBPC with an information systems background should review and approve those purchase orders.

2. Expenditures (pages 12-14)

The department does not require that mileage logs be maintained to ensure unmarked vehicles were used for business purposes, and the working condition fringe benefit was not properly reported as compensation in two instances. Travel reports or supporting receipts were not always provided on a timely basis to account for cash travel advances. There were some expenditures which did not appear to be a necessary or prudent use of public funds.

3. Crime Prevention/Alarm Unit Accounting Controls and Procedures (pages 14-17)

The unit's accounting controls and procedures over receipts could be improved.

4. Fixed Asset Records and Procedures (pages 17-18)

Additions and deletions of fixed assets are not recorded in the asset records as they occur, fixed asset additions are not reconciled to equipment purchases, and asset records are not maintained in a manner that allows beginning balances, additions, and deletions for each year to be reconciled to balances at the end of the year.

5. State Forfeitures (pages 18-20)

The SLBPC was holding over \$32,000 in interest monies earned on Criminal Activity Forfeiture Act Funds. The SLBPC has not prepared an analysis of its administrative expenses in relation to the towing contract to ensure it has not been making a profit on the storage of vehicles seized by the department. This practice appears to conflict with state law.

6. Receipt Accounting Controls and Procedures (pages 21-24)

The department's accounting controls and procedures over receipts could be improved.

7. Inventory Controls and Procedures (pages 24-27)

A summary showing beginning inventory balances, purchases, issuances, and ending inventory balance for supplies and parts is not prepared. Fleet Services does not perform periodic physical inventory counts of the parts kept in stock. Periodic inventories are not performed by staff independent of the Armory on the guns held in stock.

8. Traffic Ticket and Parking Tag Controls (pages 27-28)

The department does not adequately account for tickets assigned and issued and their ultimate disposition.

ST. LOUIS BOARD OF POLICE COMMISSIONERS
MANAGEMENT ADVISORY REPORT
STATE AUDITOR'S FINDINGS

| | |
|-----------|------------------------------|
| 1. | Bidding and Contracts |
|-----------|------------------------------|

A. The SLBPC has not consistently documented that it followed its written bid policy. The department's stated policy requires bids to be solicited for all purchases over \$1,000, and bids for purchases over \$5,000 to be published in the City Journal.

1) We noted instances during fiscal year 2000 where bid documentation was not adequate:

| | |
|---------------------------|------------|
| Information management | \$ 185,423 |
| Law enforcement training | 26,410 |
| Law enforcement equipment | 20,994 |
| Digital imaging cameras | 6,380 |

2) The policy requires a written justification report for purchases where the proposed vendor is believed to be the only source for the item needed. The written justification report is to include a description of the requested purchase, the precise circumstances for which the report is being written (i.e. sole source purchase), and an explanation of any correspondence, conversations, or understandings of any kind with prospective vendors regarding any special provisions or considerations for the item being requisitioned or any implied or specified agreements that might obligate the Department. Two of the eight sole source purchases we examined did not have adequate justification for not bidding the purchase.

The department's bid policy should be strictly followed. Competitive bidding helps ensure the department receives fair value by contracting with the lowest and best bidders. Bidding helps ensure all parties are given an equal opportunity to participate in the department's business. In addition, complete documentation should be maintained of all bids received. If other than the lowest bid is selected, the reasons should be adequately documented.

B. A contract was initiated with an outside consulting firm to temporarily manage the department's Information System Division. Under the contract, the consulting firm was to provide the department with management support, infrastructure implementation, enterprise selection/planning, accounting/budget system, internet system, and other support services.

This contract should have been monitored by an individual with sufficient technical qualifications to make recommendations and judgments on the quality of the work performed. The individual who monitored this contract for the SLBPC did not have an information systems background. In addition, changes to the purchase order amounts were initiated and evaluated by an employee of the consulting firm with further approval by SLBPC employees. To ensure the SLBPC receives independent review of all purchases, an individual employed by the SLBPC with an information systems background should review and approve these purchase orders.

- C. The SLBPC does not solicit requests for proposals for various professional services used throughout the year, including legal services and consulting services. During fiscal year 2000, approximately \$25,000 was spent in legal services to one firm. In addition, the SLBPC has used one consulting firm several times for various projects, including managing departments within the police department without obtaining proposals. Without requesting proposals for such services, the SLBPC has not ensured it will receive these services at the best price.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the SLBPC:

- A. Ensure complete bid documentation is included in the files to verify bids were solicited for all applicable purchases in accordance with the department's policy.
- B. Ensure an independent employee approve all information system purchase orders.
- C. Request proposals for all professional services.

AUDITEE'S RESPONSE

Since the Missouri State Auditor's release of its April 1999 Management Advisory Report for the two fiscal years ending June 30, 1998 (1999 MAR), the Department has made great strides in ensuring its strict compliance with recommendations concerning the Department's bidding and contracting practices.

The Missouri State Auditor's follow up to the 1999 MAR recommendations concerning bidding and contracting practices (accompanying this report, See Item 3 A-D Status) reflects that the recommendations have either been fully implemented by the Department or partially implemented with work in progress towards full implementation. This progress notwithstanding, complete implementation of the recommendations remains a work in progress that is being, and will continue to be, facilitated through the Department's internal auditor hired since and as a result of the 1999 MAR. As to those items for which implementation is not yet completed, the SLBPC concurs with the Missouri State Auditor's findings as follows:

- I.A.1. *The SLBPC concurs that it is not only obligated to follow its written bid policy in fact but also to ensure that it retains sufficient bid documentation to enable third parties to determine compliance without consideration of sources outside the bid file.*

The SLBPC followed its written bid policy as to the items identified above, but agrees that confirming compliance required investigation beyond the documentation maintained in the purchasing file, rendering the bid documentation maintained in the file inadequate. For example:

Information Management: The SLBPC, in accordance with its written bid policies, published a request for proposal (RFP) for outside consultants to aid the Department in achieving compliance with Y2K requirements and to advise the Department and provide management assistance on additional strategic steps it could take to upgrade its information services division as part of the Y2K compliance. When interviewing candidates who responded to the RFP, the SLBPC requested respondents to divide their proposal into two phases, one phase for a consulting report on Y2K compliance and allied strategic advice for the provision of management services to implement the recommendations.

This refinement of the bid process was not documented in the bid file but could be determined only through investigation outside the bid file itself. The SLBPC therefore concurs that the bid documentation was not adequate and proper bid documentation on this matter should have included all matters related to the bid process.

Law Enforcement Training: This item related to specialized training for the Department's hostage response team provided through a nationally recognized expert in such training. Because of the specialized nature of the personal services provided, the SLBPC believes this item falls outside of its bid requirements. The SLBPC nevertheless concurs that the contract documentation maintained in the purchasing file did not adequately convey the specialized nature of the service and, therefore, that the bid documentation was not adequate.

Law Enforcement Equipment: This item relates to the requisition of bulletproof vests. The audit period subject to this Management Advisory Report (two fiscal years ended June 30, 2000), embraced the last year of a multi-year contract that was bid prior to the Department's hiring of its current Purchasing Director. The bid file for this item was not sufficiently well maintained to enable the Department's current Purchasing Director to locate materials that fully reflected the requisition's compliance with the Department's written bid policy.

Digital Imaging Cameras: The Department's digital imaging of criminal suspects processed through the Department's prisoner processing division is undertaken in collaboration with the St. Louis County Police Department and its Prisoner Processing Division, with the digital data base maintained by REJIS (a not-for-profit entity created by concurrent ordinances of the City of St. Louis and St. Louis County, to provide centralized information management services). Accordingly, rather than bidding openly

for this equipment, the Department, as part of this collaboration, was required to obtain specialized imaging equipment compatible with the collaborative system. The documentation maintained in the requisition file was not sufficient to support this sole source justification, confirmation of which required investigation outside of the requisition file. Accordingly, the SLBPC concurs with the finding that the requisition materials maintained in the file were inadequate.

- 1.A.2. The SLBPC concurs with the conclusion that strict adherence to policies requiring written justification for sole-source purchases is vital and, while the Department believes reasonable minds could differ as to the adequacy of the Department's written justification for the two items identified in the Management Advisory Report, it accepts the judgment made in the Management Advisory Report and will redouble its efforts to ensure that justification for all such sole-source purchases is adequately documented.*
- 1.B. The management services provided under the subject contract were calculated to ensure the Department timely met its urgent obligations to comply with Y2K requirements in its Information Systems Division. They also sought to ensure that the Department achieved technical improvements in its overall information services operations that could be most economically undertaken in tandem with its Y2K compliance. The Department contracted for these services during an exceedingly tight labor market for highly skilled information services managers, which impeded the Department's ability to timely hire a full time information services director.*

Throughout this period the SLBPC diligently pursued such a hiring and by November 1999 engaged, as a full time employee, a highly skilled information services manager to direct the division and during the interim period detached a senior commissioned officer to monitor the consultant's performance.

This finding is unlikely to be repeated in light of the Department's having hired a full-time director with an information services background and the SLBPC concurs with the finding that the monitoring of such technical consulting services and approval of all expenditures pursuant for technical improvements would have been best ensured by an employee with high technical expertise.

- 1.C. The SLBPC published a request for proposal for counsel to represent it in internal affairs matters and engaged internal affairs counsel pursuant to that process. In September 2000, it began a process of delegating more of its general legal representation to the Department of Law for the City of St. Louis, with a view towards meeting any remaining needs for outside counsel (such as when specialized legal advice is required or when the Department of Law has a conflict of interest) through maintaining a list of special approved counsel solicited through a request for proposals currently being developed.*

The SLBPC concurs that bidding for and obtaining detailed proposals for professional and consulting services to the maximum practical extent helps to ensure that the Department is receiving the best value for its expenditures. The SLBPC has made

considerable progress in achieving full implementation of this recommendation and will continue on its course towards full implementation.

2.

Expenditures

A. The SLBPC maintains 139 unmarked vehicles for various department officials, police officers, the Mayor of St. Louis, and the Governor. Most of these cars are permanently assigned and used exclusively by the abovementioned persons. During our review of the unmarked vehicles, we noted the following concerns:

- 1) The SLBPC's written policy on the usage of department vehicles does not require mileage logs be maintained in the vehicles. Logs indicating miles driven and purposes of trips are necessary to ensure vehicles are justified for business purposes and used for business purposes.
- 2) Department officials are issued cars by the Fleet Services Division. The division is to notify the paymaster of all civilians who are assigned unmarked vehicles, so that compensation can be included on their W-2 forms. We noted two instances where the paymaster was not notified of a civilian who was assigned a vehicle and the working condition fringe benefit was not included as compensation.

Internal Revenue Service (IRS) guidelines require the value of the personal (commuting) use of a vehicle be included as compensation for tax purposes.

B. The department provides travel advances to employees attending training seminars, conferences, and other travel. Subsequently, the employee will complete a travel request report and turn in appropriate receipts. Travel request reports and receipts had not been received for two of the six travel advances we examined. These reports and receipts were submitted after we requested them, however, they were not submitted within five days of returning from the event as required by department policy. One of these reports was submitted 138 days after the trip and the other was submitted more than 267 days late. In addition, one of the submissions did not have all of the required receipts attached.

All disbursements should be supported by detailed expense accounts, paid receipts, contracts, or vendor provided invoices to ensure the obligations were actually incurred and the disbursements represent appropriate uses of public funds. All cash advances should have documentation to support the nature and reasonableness of the costs and any unspent monies should be promptly returned to the department.

C. During our review we found approximately \$1,300 of disbursements were made for which a public purpose was not demonstrated or documented. Monies were

spent on dinners and gift certificates to be used as prizes. These disbursements do not appear to be a prudent use of public funds.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the SLBPC:

- A.1. Require mileage logs to be maintained for all unmarked vehicles.
- 2. Comply with IRS guidelines for reporting fringe benefits relating to department-provided vehicles.
- B. Require the Budget and Finance Division ensure all disbursements are supported by travel request reports and paid receipts.
- C. Ensure disbursements are necessary and prudent uses of public funds.

AUDITEE'S RESPONSE

Since the 1999 MAR, the Department has made great strides in ensuring uniform and consistent compliance with recommendations concerning the Department's disbursement procedures.

The Missouri State Auditor's follow up on the 1999 MAR (accompanying this report, See Item 4 A-D Status) reflects that, except as to one matter, the recommendations concerning disbursement procedures have either been fully implemented by the Department, or partially implemented with work in progress towards implementation.

As to the particular items identified in the current MAR for which implementation is not complete, the SLBPC concurs as follows:

- 2.A.1 *Since the 1999 MAR, the SLBPC enacted a detailed written policy regarding the use of department vehicles and has significantly reduced the number of vehicles in its unmarked fleet. The current MAR correctly notes, however, that this policy does not include a requirement that mileage logs be maintained for those unmarked cars that remain in the fleet.*

In consultation with the Missouri State Auditor's staff, the SLBPC understands that this requirement can be satisfied either by requiring that mileage logs be maintained or by marking otherwise unmarked vehicles with conventional department plates which conspicuously identify the vehicles as SLMPD vehicles. As for unmarked vehicles used in undercover investigations – which must continue to be entirely unmarked and for which maintaining a log on board gives rise to an unnecessary risk of detection of the vehicles undercover police status – the SLBPC understands from its consultations with the Missouri State Auditor's staff that, so long as these vehicles are requisitioned only to officers for on-duty use, the interests sought to be achieved by mileage logs can be met

through a logging in and logging out of these vehicles when they are requisitioned to on-duty officers.

Assuming the SLBPC's understanding of how to fully implement this recommendation is correct, it will implement this recommendation as described above.

- 2.A.2. *In accordance with IRS Regulations, the department's detailed written policy governing use of Department vehicles requires that employee compensation represented by use of a Department vehicle be included in employee Forms W-2. The SLBPC concurs with the Missouri State Auditor's findings that the benefit received by two (2) civilian employees as a result of their part-time, take-home use of a department vehicle when on-call for off-hours emergencies in the Department's physical plants should have been noted in their respective Forms W-2.*
- 2.B. *The Missouri State Auditor's follow up on the 1999 MAR relating to travel reimbursement (accompanying this report, See Item 4 B, Status) reflects that the recommendations have been partially implemented, with "a few items which did not have adequate supporting documentation." This progress notwithstanding, the SLBPC concurs with the Missouri State Auditor's findings as to these few items and is committed to full implementation, with implementation examined by the Department's Internal Auditor.*
- 2.C. *The Missouri State Auditor has determined that the SLBPC failed to ensure that \$1,300 in expenditures during the two year period had been put to a necessary and prudent public use; this amount is down from \$5,300 of such expenditures identified in the 1999 MAR. Of the current findings, \$1,000 related to dinners (which will be discontinued) and \$300 for prizes in a recipe competition used in the Department's wellness program as a means of highlighting the benefits of a balanced diet (which appeared acceptable but will be discontinued on the Missouri State Auditor's advice).*

3. Crime Prevention/Alarm Unit Accounting Controls and Procedures

The Crime Prevention/Alarm Unit collects monies for security system false alarms. The fee structure for the false alarms was established by city ordinance 8.13.050. The Crime Prevention/Alarm Unit collected approximately \$70,000 and \$62,000 in calendar years 1999 and 1998, respectively. We noted the following areas of concern in the Crime Prevention/Alarm Unit:

- A. Accounting duties are not adequately segregated. Currently, one clerk prepares the billing invoices, receives the collections, and prepares the deposits. This same clerk also sends out delinquent notices, investigates differences between the unit and the alarm user, and writes off uncollectible accounts without supervisory approval. In addition, no one prepared an independent reconciliation of the amounts receipted and deposited, to the payments recorded on the computer.

To ensure all billings are accounted for properly and that all potential revenues are collected and deposited, the duties of recording receipts, preparing billing invoices and/or delinquent notices should be segregated from that of receiving and depositing monies. A reconciliation is also necessary to ensure all receipts have been properly recorded and deposited. The write off of any unpaid amounts should have prior supervisory approval.

- B. Prenumbered receipt slips are not issued for all monies received. Payments received through the mail are not issued a receipt slip. To adequately account for all alarm fees received, prenumbered receipt slips should be issued for all monies received.
- C. Receipts are not deposited on a timely basis. Deposits are generally made once a week and in May 2000, the average deposit was over \$1,600. To adequately safeguard receipts and reduce the risk of loss or misuse of funds, transmittals should be made daily or when accumulated receipts exceed \$100.
- D. Crime Prevention/Alarm Unit records indicate accounts receivable totaled \$415,090 as of August 17, 2000. Several receivables have been outstanding since January 1992. Accounts receivable are not reviewed on a periodic basis to determine the collectability of the accounts and to turn over delinquent receivables for prosecution. City ordinance 8.13.050 states failure to pay the aforesaid false alarm fines within ten days from the date of notification shall constitute a violation and result in prosecution of the subscriber.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the SLBPC:

- A. Adequately segregate accounts receivable record functions from access to receipts. If adequate segregation is not possible, someone independent of these processes should reconcile receipt slips to deposits and to payments posted to the computer. In addition, SLBPC should require supervisory review and approval of all write offs.
- B. Issue prenumbered receipt slips for all alarm fee monies received and account for the numerical sequence. In addition, the alarm fee monies received by the Crime Prevention/Alarm Unit should be reconciled to the deposit.
- C. Deposit or transmit receipts daily or whenever accumulated receipts exceed \$100.
- D. Implement procedures regarding the determination of uncollectible accounts receivable. Amounts deemed uncollectible by the unit should be referred to the city for prosecution.

AUDITEE'S RESPONSE

The SLBPC strongly concurs with the conclusions of the State Auditor and believes that prompt attention to substance and administration of the City of St. Louis's false alarm ordinance is required.

When, in the Missouri State Auditor's 1999 MAR, the SLBPC was advised of deficiencies relating to the department's administration of the ordinance regarding the imposition of fines for false alarms, the SLBPC responded that: "[o]ther agencies of city government are better suited than the St. Louis Metropolitan Police Department to perform this function. Plainly put, the department's mission is crime fighting and public safety, not bill collecting." The SLBPC suggested it would "seek a transfer of this function through ordinance to an agency of City government organized to perform the fine collecting responsibilities of the current ordinance."

In keeping with this response, the SLBPC through its internal auditor has been working with the Department of Law for the City of St. Louis in attempting to collect false alarm fines due and owing. The Department also undertook a renewed study of how false alarms affect the operations of the department and how this may be best remedied legislatively.

This study, undertaken by the Department's Planning and Development Division, determined:

In 1999, the SLMPD's response to alarm calls - - almost exclusively from burglary alarm companies - - constituted 14.6% of all of the Department's calls for service (58,587 out of 400,516). Over the past ten years, calls from the burglar alarm companies have more than doubled - - from 25,973 in 1990 (when they represented 8.2% of all calls for service) to 51,969 in 1999.

One aspect of alarm calls has remained constant: more than ninety (90%) percent are for false alarms.

The Department devotes a staggering amount of resources responding to these unnecessary calls: The equivalent of nearly forty (40) full-time officers' patrol time, as well as support personnel for more than 50,000 calls per annum (dispatchers, records clerks, information services, etc.).

This represents about five (5%) of our patrol-officer strength and the equivalent of a tax on the people of the City of St. Louis amounting to approximately \$2 million per year.

Substantially reducing the number of false alarms will immediately put significantly more officers in service. Under our current regulatory scheme, however, the alarm companies have no incentive to reduce the number of false alarms. The existing alarm ordinance places responsibility for the alarm system's maintenance and operation, not on the alarm company, but on the subscriber.

The current ordinance imposes a fine on the subscriber for false alarms only after there have been three (3) false alarms and a written warning from the Department and then only in amounts

ranging from \$10 (or \$15) to \$15 (or \$25), for residential and business subscribers, respectively (the lower amount for the 4th through 7th false alarms in a year and the larger amounts for each false alarm above 7 false alarms). See St. Louis City Revised Code Chapter 8.13.

The Department is charged with collecting the fees, something the Department is ill equipped to do.

The SLBPC is currently working with the Board of Aldermen to develop legislation in the current legislation session relating to fines for false alarms, including by and from whom such fines should be collected.

The goals of this legislation as proposed by the Department shall be to substantially reduce the number of false alarm calls the St. Louis Metropolitan Police Department (SLMPD) receives by placing primary responsibility for doing so on the burglar alarm companies who charge a fee for service and initiate the calls for police service. To the extent alarm companies fail to reduce such calls, they should be primarily responsible for the actual cost of the unnecessary police service they request, with the proceeds devoted to paying for police overtime. Under the legislation, responsibilities for collecting fines shall be shifted from the Department to a division of city government better equipped to engage in such collection efforts.

4. Fixed Asset Records and Procedures

Since the prior audit, the SLBPC has performed a physical inventory of fixed assets and affixed tags to the fixed assets. Our review of the department's fixed assets records and procedures revealed the following weaknesses:

- A. Additions and deletions of fixed assets are not recorded in the asset records as they occur. In addition, fixed asset additions are not reconciled to equipment purchases. Timely recording of all fixed asset additions and deletions helps ensure that all property is accounted for properly and that the records are current. Performing a reconciliation of fixed asset additions and equipment purchases would help ensure all applicable equipment purchases have been properly added to the fixed asset records.
- B. Asset records are not maintained in a manner that allows beginning balances, additions, and deletions for each year to be reconciled to balances at the end of the year. In addition, a record is not maintained to document the changes to the fixed asset records as a result of the physical inventory. An annual summary of changes in fixed assets provides a basis for proper financial reporting and allows the physical inventory conducted to be reconciled to the fixed asset records.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the SLBPC continue its efforts to:

- A. Maintain accurate fixed asset records on a current basis and periodically reconcile these records to fixed asset purchases.
- B. Maintain asset records in a manner that beginning balances, additions, and deletions can be reconciled to year-end balances. Furthermore, documentation should be maintained for changes made to the fixed asset records as a result of the physical inventories.

AUDITEE'S RESPONSE

The SLBPC concurs with the Missouri State Auditor's findings and recommendations. Given the complexity and size of the SLMPD and its operations, developing and implementing a fully functioning fixed-asset data base for the department has presented the greatest organizational and logistical challenge of the recommendations contained in the 1999 MAR.

The Department's Internal Auditor is devoting a considerable part of his time and efforts towards the full implementation of this recommendation and, having made considerable progress towards full implementation, will continue to work diligently towards that end.

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| 5. State Forfeitures |
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- A. As of June 2000, the SLBPC was holding over \$32,000 in interest monies earned on Criminal Activity Forfeiture Act (CAFA) Funds. The CAFA Funds are held in a separate interest bearing checking account. The prior disbursement of CAFA interest was in February of 1999.

Article IX, section 7 of the Missouri Constitution relates to school funds. This provision states that all proceeds resulting from the forfeitures and fines collected shall be distributed annually to the schools. The Missouri Supreme Court has held that all CAFA forfeitures are included under this provision and must be distributed to the schools.

The general rule is that interest takes the same character as the proceeds from which it is earned. Since the CAFA forfeitures are constitutionally restricted, the interest earned on CAFA forfeitures should be credited to the CAFA funds and should be distributed the same as the CAFA proceeds. These disbursements should be performed in a timely manner.

- B. In June 2000, the SLBPC entered into a contract with a company for towing and storage of vehicles seized by the department under the CAFA. The company pays the SLBPC one-half of the amount collected from owners/claimants for vehicles released. For the year ended June 30, 2000, the SLBPC had received approximately \$152,750 from the company.

There appears to be no statutory authority for the SLBPC to contract with a towing and storage company for profit by the department. Under Section 84.090.2, RSMo 2000, the SLBPC is charged to “protect the rights of persons and property”. The SLBPC becomes a trustee for these vehicles and has a duty to act in the interest of the owner. In the prior report the SLBPC stated “The SLBPC, even if deemed a ‘trustee’ of such property, is entitled to receive reimbursement of administrative expenses.” The SLBPC did not perform an analysis of its administrative expenses in relation to the towing contract and did not provide us with any documentation to justify the board’s portion of the towing fees.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the SLBPC:

- A. Disburse the interest earned on the CAFA funds in a timely manner.
- B. Not enter into a contract which requires the towing and storage company to provide a portion of the fees collected to the SLBPC, or document an analysis of its administrative expenses to verify it is not making a profit on towing fees.

AUDITEE’S RESPONSE

The Missouri State Auditor’s follow up on the 1999 MAR as it concerns the Department’s administration of State forfeiture matters (accompanying this report, See Item 9, Status) reflects that its recommendations have been partially implemented, with work in progress as to full implementation. As to those matters for which implementation is not complete, the SLBPC concurs as follows:

- 5.A. *Until the forfeiture status of funds seized and held pursuant to CAFA is judicially determined, the Department is required to hold both the seized funds and the interest earned on those funds.*

All but \$1,853 of the approximately \$32,000 in interest on funds seized pursuant to CAFA relate to funds for which no final court determination of forfeiture has been reached.

Nevertheless, the SLBPC concurs with the Missouri State Auditor’s recommendation that the timing of distributions should be regularized for interest earned on funds seized and determined forfeited pursuant to CAFA.

Accordingly, the SLBPC has distributed to the Circuit Attorney the \$1,853 in interest earned on funds seized pursuant to CAFA and for which orders of forfeiture were rendered between 1/1/99 and 12/30/00. Every six months the Department’s Asset Removal Team shall calculate and prepare under the supervision of the Deputy Director of Budget and Finance a statement of CAFA interest subject to distribution and distribute that amount to the Office of the Circuit Attorney for the City of St. Louis.

- 5.B. *The Missouri State Auditor's follow up on the 1999 MAR relating to the Department's towing and storage contract (accompanying this report, See Item 9B, Status) confirms that the Department has bid this contract and "selected the best vendor."*

While the SLBPC is entitled to recoup its administrative costs incurred in such vehicle towing/storage operations, it concurs that recoupment should not exceed administrative costs and give rise to a "profit" to the department. No such profit occurred here.

The \$152,720 collected by the Department arises out of operations for the towing/storage of 1,456 vehicles, yielding an average per-vehicle reimbursement to the Department of \$104.89 for its administrative costs.

Based on its historical experience and understanding of the actual costs incurred by the department in such transactions – including officer and supervisor time in inventorying the vehicle, standing by while awaiting the tow vehicle and the loading of the vehicle, reviewing and executing the tow report, conducting a theft check for the vehicle, entering the vehicle into the tow file and notifying the asset removal team, notification of registered owners, notifying lien holders, writing and obtaining a police report, preparing and presenting the case to the Circuit Attorneys office in cases of forfeiture, and notifying the tow company and owner of disposition – the department recognized that the per vehicle reimbursement for administrative costs under this contractual arrangement represents only a fraction of its actual administrative costs.

The SLBPC nevertheless agrees that it should have performed a formal analysis of the Department's administrative costs incurred in such operations and compared administrative costs to the actual amounts reimbursed. Doing so ensures public confidence that reimbursement to the Department does not exceed the actual administrative costs.

Pursuant to the Missouri State Auditor's recommendation, the Department's Planning and Development division undertook such an analysis and determined that the average per vehicle reimbursement under the contract (\$104.89) represents 62.3% of the average department salary and benefit costs for officer time expended in such operations (\$168.28). When the department's indirect costs for such operations (\$74.50) are added to the direct personnel costs for officers, the average reimbursement amount constitutes 43.2% of the total per vehicle department expense for such operations (\$242.78).

It should be noted, moreover, that the towing and storage contract provides that the fees charged under the contract (into which the department's administrative costs are incorporated) shall be no greater than the amounts charged by the City of St. Louis in its towing and storage operations.

- A. The Secretary's Account maintained by the Budget and Finance Division contains several sub-accounts functioning as receivable and liability accounts. The SLBPC does not have adequate controls in place to ensure that all monies advanced or owed are accounted for properly.

For example, the SLBPC collects several fees in the Private Security section that are remitted monthly to other entities for services provided in relation to issuing security licenses. A separate sub-account is maintained for each fee that is collected. Several of these accounts have accumulated balances in excess of the average monthly distributions. These excess balances have not been investigated to determine the appropriate use or proper distribution of the excess.

- B. The Secretary's Account had a balance of \$287,961 at June 30, 2000, from previous years' transfers from the General Fund. These funds were held in reserve to cover future expenditures. If these monies had not been transferred to the Secretary's Account, the SLBPC would have lost the use of these funds because the city's expenditure system did not allow bills to be submitted for payment after the end of the fiscal year. Some of the projects related to the balance have been completed, however, monies still remain in the sub-accounts. These excess monies should be returned to the city of St. Louis for use by the city.
- C. Accounting duties in the Academy Fitness Center and Correspondence Unit are not adequately segregated. All record-keeping responsibilities for these areas, including receiving, recording, and transmitting monies, are performed by two to three employees. In addition, there is no independent supervisory review of the records in the Correspondence Unit and the Fitness Center.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are properly safeguarded. Internal controls could be improved by documenting an independent comparison of receipt slips to amounts transmitted in the Fitness Center, and documenting an independent comparison of billings and paid invoices to amounts transmitted from the Correspondence Unit.

- D. The department collects bond monies at headquarters (prisoner processing) for two types of bonds—city ordinance and fugitive. City ordinance bond monies are also collected at the three area superstations or command centers. City ordinance bonds are posted for city ordinance violations. Fugitive bonds are collected for persons arrested on warrants issued by other law enforcement agencies. City ordinance bond monies are not transmitted on a timely basis by the area superstations. We noted instances where city ordinance bonds were held between two and ten business days before being transmitted to the Traffic Violations Bureau (TVB). To adequately safeguard receipts and reduce the risk of loss or

misuse of funds, transmittals should be made daily or when accumulated receipts exceed \$100.

- E. The SLBPC provides the Vice/Narcotics Division and the Intelligence Division with cash funds which are to be used for specific law enforcement purposes. Each year, the Vice/Narcotics Division receives between \$80,000 and \$150,000 in Narcotics Control Assistance Program (NCAP) grant monies and city special investigative fund appropriations. These monies are used to periodically replenish six cash funds. From these funds, detectives buy evidence and information relating to various drug cases.

These cash funds are under the exclusive control of the Vice/Narcotics Division and no independent review is made to ensure they are maintained properly. One officer in each of the three Vice/Narcotics units is responsible for receipting, recording, and custody of cash in the unit's cash funds. The supervisor of the division performs a monthly review of records and observes monthly cash counts which is documented by a memo sent to the bureau commander. The supervisor requests the checks for the cash funds, and cashes them, distributing the cash to the officers. There is no periodic independent review of all records and transactions handled by the officer and the supervisor.

Periodically these funds should be counted and reconciled to the ledger balances by an outside unit to ensure funds are being accounted for properly, to detect any errors, and to help ensure these monies are properly expended.

Conditions similar to A., C., D., and E. were also noted in our prior report.

WE RECOMMEND the SLBPC:

- A. Establish adequate controls and records to account for receivables and liabilities maintained in the sub-accounts.
- B. Evaluate the status of the monies held in the sub-accounts and calculate any outstanding obligations for these funds. Any balances in excess of the obligations should be returned to the city.
- C. Adequately segregate duties between available employees and/or establish a documented periodic review of records by an independent person.
- D. Transmit bond monies daily or whenever accumulated receipts exceed \$100.
- E. Require the cash funds to be periodically counted and reconciled to the ledger balance by an outside unit.

AUDITEE'S RESPONSE

The Missouri State Auditor's follow up on the 1999 MAR relating to the Department's receipt accounting and controls (accompanying this report, See Item 5, Status) confirms 17 of the Missouri State Auditor's 21 recommendations have either been fully implemented by the Department, or partially implemented with work in progress towards full implementation.

As to those matters for which full implementation is not yet complete, the SLBPC concurs with the Missouri State Auditor's findings, as follows:

- 6.A. *Since the 1999 MAR, the Department's Budget & Finance Division, with the assistance of the Department's Internal Auditor, installed a general ledger accounting system to record the transactions fees the Department collects and remits, including those of the Private Security Division. This interim solution was deemed sufficient to meet the Department's accounting needs while the Department worked towards identifying and implementing a comprehensive financial software package. The interim package provides accurate and adequate record keeping of Department liabilities for agency transactions.*

As part of the development and implementation of a comprehensive strategic plan for the Department's Budget & Finance Division, the Department is revising its accounting controls and procedures and supplementing and upgrading the skills levels of accounting staff.

Accumulated fees under the Private Security program -- which relate to applicants who pay and fail to show for training and/or are denied a license as a result of records checks -- are to be generally applied for capital improvements and the SLBPC concurs with the Missouri State Auditor's recommendation that, rather than accumulating balances, the Department should regularize analysis and application of these account balances for their intended uses.

- 6.B. *The SLBPC concurred with the findings and recommendations of the 1999 MAR concerning the transfer and maintaining of unexpended general revenue funds from the City of St. Louis from fiscal year to fiscal year and discontinued any such transfers absent express consent of the Board of Estimate and Apportionment of the City of St. Louis.*

In keeping with this response, the Missouri State Auditor has recognized in its follow up to the 1999 MAR (accompanying this report, See Items 2A & 4A, Status) that its recommendations in this regard have either been implemented or partially implemented.

The SLBPC recognizes that full implementation of this recommendation requires retrospective analysis of accounts and sub-accounts to ensure any general revenue funds from past years be transferred back to the City of St. Louis. The SLBPC accepts the Missouri State Auditor's finding that, while the department has discontinued carrying over funds from prior fiscal years, there remain funds to be transferred back to the City

of St. Louis from sub-accounts funded years before from transfers of general revenue funds. The SLBPC will confirm the State Auditor's calculation of \$287,961 and transfer back to the City of St. Louis all funds carried over without authority from prior years.

- 6.C. *The SLBPC concurs with this finding and recommendation. Indeed, effective August 22, 2000, pursuant to the recommendation of the Internal Auditor, the Academy fitness center has amended its membership forms to be sequentially numbered and to include a check-off box to indicate the payment method for membership (e.g. cash or check) and to indicate the receipt number. Moreover, pursuant to this policy, all moneys collected are to be transmitted to the Budget and Finance division within 48 hours of receipt or when accumulated funds exceed \$100. The training coordinator, or other supervisor, maintains a log book with the card number, member name, receipt number issued to member, date transmitted to the Budget and Finance division, supervisor initials, and receipt number issued by the Budget and Finance division. The Training Coordinator or other supervisor must approve any voids in sequentially numbered membership accounts or sequentially numbered receipts. Finally, the Training Coordinator will maintain an "Excel" spreadsheet on this account. The accounts of the training fitness center will be the subject of periodic audit by the Internal Auditor.*
- 6.D. *The SLBPC concurred with the findings and recommendation of the 1999 MAR concerning the timely transmittal of bond monies. Missouri State Auditor's follow-up report on this recommendation (accompanying this report, See Item 5.F.3) concluded that this recommendation was fully implemented by the Department's prisoner processing division at Police Headquarters but the area stations are not yet in compliance.*

The SLBPC will take steps to ensure that this recommendation is uniformly implemented throughout the department.

- 6.E. *At the end of June 2000, the accounts maintained by the Vice/Narcotics division were the subject of a surprise count by the Internal Auditor, which yielded a variance of about \$2. The Department's Internal Auditor expects to perform two such surprise audits per year and, given the internal controls within the division itself, believes semi annual outside counts to be adequate.*

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| 7. Inventory Controls and Procedures |
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- A. The department operates a supply warehouse (Supply Division) which stocks various items used by the department. The Supply Division maintains a report which tracks the monthly usage of each supply item, and an average monthly usage is calculated based on this information. The Supply Division does not periodically prepare a report including the beginning balance, supply issuances, purchases and ending balances for each item. A summary report would allow the division to determine, in one report, the transaction history for each part for the

period covered by the report, which could aid in reordering and allow monitoring of inventory activity.

- B. The department operates a service garage (Fleet Services) to perform maintenance on department vehicles. Fleet Services maintains an inventory of gasoline, lubricants, and auto parts and supplies. The following concerns regarding records and procedures at Fleet Services were noted:
- 1) Fleet Services prepares separate purchase and issuance reports; however, a summary report that shows the beginning balance, purchases, issuances, and ending balance for each part is not periodically prepared. A summary report would allow Fleet Services to determine, in one report, the transaction history for each part for the period covered by the report, which could aid in reordering and allow monitoring of inventory activity.
 - 2) Fleet Services does not document periodic physical inventory counts of the parts kept in stock. According to department personnel, periodic spot checks are performed on some of the parts inventory; however, these spot checks are not documented. Fleet Services did perform an annual physical inventory count in July 2000. Discrepancies between the inventory counts and inventory records were noted during the annual inventory. Without documentation of periodic inventory counts, and investigation of differences between spot counts and inventory records, Fleet Services cannot be assured that the Fleet Services inventory is accounted for properly.
- C. The department maintains firearms, ammunition, and various related supplies in the Armory. The guns held in stock in the Armory are not periodically counted, and a periodic inventory count is not performed by staff outside the Armory. Without periodic inventory counts which are reconciled to perpetual inventory records, the Armory cannot obtain adequate assurance that inventory is accounted for properly. Because of the nature of these supplies, the periodic counts should be performed on a quarterly and annual basis.

Similar conditions were also noted in our prior report.

WE AGAIN RECOMMEND the SLBPC:

A&

- B.1. Consider the preparation of quarterly reports that show the beginning balance, purchases, issuances and ending balance for each inventory item.
2. Ensure a periodic physical count of inventory is performed by an employee independent of parts operations. The results of that inventory should be compared to the inventory records and discrepancies should be investigated in a timely manner.

- C. Ensure a periodic physical count of inventory is performed at least quarterly by an employee of the Armory. In addition, annually a physical inventory should be performed by an employee independent of the Armory. The results of that inventory should be compared to the inventory records and discrepancies should be investigated in a timely manner.

AUDITEE'S RESPONSE

7.A

&B. The SLBPC concurs with the findings of the Missouri State Auditor. Weaknesses in inventory control for the Supply and Fleet Services Divisions are the subject of comprehensive attention by the Department's Internal Auditor.

In response to inventory observations at the Supply Division and Fleet Services, the Department's Internal Auditor has recommended and is examining implementation of the following improvements: Stronger physical controls over and limiting access to inventories; greater utilization of the inventory software's features, including establishing reorder points, bar coding each inventory location with scannable labels and using the optic bar code readers to record all inventory transactions.

Fleet Services is now conducting periodic cycle inventories, which will be implemented in the Supply Division, with both divisions implementing procedures to investigate the cause of any discrepancies. The Department's Internal Auditor is examining the results of these cycle inventories throughout the year.

Stronger controls over inventories, full utilization of the current software, compliance with procedures, cycle inventories, and reviews by the Department's Internal Auditor will eliminate the weaknesses observed by the Missouri State Auditor and Department's Internal Auditor.

The Department's Internal Auditor is not convinced, however, that another report on the balances and movements of inventories will significantly add to the control process. Both the Supply and Fleet Services divisions inventories have several thousands components. Current reports on inventory balances and transactions for a single item can be several pages long. A summary report as envisioned by the State Auditor would be voluminous and may be impractical to read and use.

If the implementation of processes recommended by the Department's Internal Auditor does not yield satisfactory results, the Department will explore additional options, including those relating to the periodic reports suggested by the Missouri State Auditor.

- 7.C. *The Department's Internal Auditor examined the Armory Division and found no discrepancies between the inventory count and the inventory records. In addition, the Department's Internal Auditor tested the physical controls and access to the armory and the internal controls over inventory, and was satisfied with the tests' results.*

Because of the sensitive nature of and dangers posed by the Armory's inventory, access to the Armory must be strictly limited. Armory personnel are in the best position to find and identify the contents of the inventory. The Department's Internal Auditor will observe and test count the annual inventory. Because no discrepancies were found in the inventory and because internal and physical controls were considered more than adequate, the Department's Internal Auditor does not recommend periodic inventories of the Armory.

8.

Traffic Ticket and Parking Tag Controls

The SLBPC issues traffic ticket summonses (UTT's) and parking tags for violations of state laws and city ordinances. The Supply Division maintains a stock of UTT's and parking tags. The area stations and other patrol units requisition cases of tickets and tags as needed. Officers are assigned ticket books from the patrol unit's supply cabinet and the officers are supposed to sign a log indicating the ticket numbers they receive. A cover sheet and completion sheet are included in each ticket book which are to be filled out by the officer and submitted to the commanding officer as the books are started and finished. The cover and completion sheets are forwarded to Information Services Division (ISD) where they are filed in numerical order, retained approximately one year, and subsequently discarded. As tickets are issued or voided, the commanding officer reviews the ticket, batches the tickets, prepares a transmittal log, and forwards the tickets to ISD for data entry. After data entry, the tickets are transmitted to the city of St. Louis Traffic Violation Bureau for processing. The parking tags are forwarded to the St. Louis City Treasurer's Office for processing and collection. Copies of ticket transmittal envelopes are returned to the area stations.

Our review of ticket procedures and records disclosed the following concerns:

- A. The department does not ensure logs of ticket books assigned to officers are completed. The date the books were received was not always documented, as well as the signature of the desk officer assigning the books. In addition, we noted that ticket books were not always assigned to the officers in numerical sequence.
- B. The department does not account for tickets assigned and issued and their ultimate disposition. During our review of ticket procedures, we learned the department is printing reports of tickets issued in numerical order, however, no one is reviewing these reports and investigating any missing numbers. These reports represent an improvement from the prior audit.

Without a proper accounting of the numerical sequence and disposition of tickets, the police department cannot be assured that all tickets issued were properly submitted to the court for processing. Records listing the ticket books assigned, each ticket number,

issuing officer, the date issued, the violator's name and the ultimate disposition of each ticket should be maintained to ensure all tickets have been accounted for properly. Similar conditions were also noted in our three prior audits.

WE RECOMMEND the SLBPC continue its efforts to:

- A. Require the area stations and other patrol units to maintain accurate and complete logs of traffic and parking tickets received and issued. Ticket books should be assigned to officers in numerical order.
- B. Account for the numerical sequence of tickets assigned and issued and their ultimate disposition.

AUDITEE'S RESPONSE

The ticket processing procedure is a paper intensive process and, because of the volume of paper movement, the Department has had to guard against procedures becoming lax. The Department's Internal Auditor worked with its Information Services Division to develop a new computer program to track and control the distribution of traffic tickets. This new procedure will eliminate some of the movement of paper and still provide a better and faster way of tracking and controlling tickets. The computer program will allow for the tracking of ticket books and individual tickets and the tracking of tickets outstanding by date. Watch commanders can access their ticket distribution reports from their desktop computers. The Department's Internal Auditor drafted a revision to the Special Order on traffic tickets and circulated it for comments. Implementation is awaiting the Information Services Division's completion of the computer network at area stations. Once the computer network is completed, we will begin testing of the new system.

This report is intended for the information of the board's management and other applicable government officials. However, this report is a matter of public record and its distribution is not limited.

Follow-up on Prior Audit Findings

ST. LOUIS BOARD OF POLICE COMMISSIONERS
FOLLOW-UP ON PRIOR AUDIT FINDINGS

In accordance with Government Auditing Standards, this section reports the auditor's follow-up on action taken by the St. Louis Board of Police Commissioners (SLBPC) on findings in the Management Advisory Report (MAR) of our prior audit report issued for the two years ended June 30, 1998.

The prior recommendations which have not been implemented, but are considered significant, are repeated in the current MAR. Although the remaining unimplemented recommendations are not repeated, the board should consider implementing those recommendations.

1. Compensation and Personnel Matters

- A. The SLBPC paid \$10,902 and \$12,473 to the Chief of Police for unused vacation leave and discretionary holidays in 1997 and 1996, respectively. By paying the chief for unused leave, the board exceeded its authority and paid the chief an amount in excess of the salary that the General Assembly had authorized.
 - B. The SLBPC information indicated that \$242,069 and \$238,545 in grant expenditures related to overtime were paid to officers ranking sergeant and above.
 - C. During the two years ended June 30, 1998, the SLBPC paid \$61,563 for health and life insurance for current and former commissioners.
 - D.1. The SLBPC did not have a written policy prohibiting the personal usage of department vehicles. In addition, individuals are not required to maintain mileage logs for executive vehicles.
2. The paymaster was not notified of one civilian who was assigned a vehicle and the working condition fringe benefit was not included as compensation.

Recommendation:

The SLBPC:

- A. Discontinue the payment of unused leave and discretionary holidays to the Chief of Police. The SLBPC should also consider seeking reimbursement for the \$23,375 paid to the Chief of Police during 1997 and 1996.
- B. Discontinue overtime payments to officers with the rank of sergeant or above.
- C. Discontinue the practice of providing insurance benefits for current and former commissioners.

- D.1. Establish a policy prohibiting personal usage of unmarked vehicles and require mileage logs to be maintained for all unmarked vehicles.
- 2. Comply with IRS guidelines for reporting fringe benefits relating to department-provided vehicles.

Status:

- A. Implemented. The Chief of Police was not paid for any unused leave or discretionary holidays during the current audit period. The Board did not require repayment of the prior amounts received for unused leave and discretionary holidays.
- B. Partially implemented. This recommendation was implemented for any grants the board received from the state, however, they did not implement this recommendation for grants received directly from the City or the Federal government. Approximately \$91,000 in overtime was paid to officers with the rank of sergeant and above in fiscal year 2000. This MAR is not repeated since the statute was changed and officers with the rank of sergeant and above are now allowed overtime if the money does not come from the general fund.
- C. Implemented.
- D.1. Partially implemented. The board established a policy governing off-duty use of department vehicles, however the policy does not require mileage logs be maintained in the unmarked vehicles. See MAR No. 2.
- 2. Not implemented. See MAR No. 2.

2. Budgets and Financial Reporting

- A.1. The SLBPC did not prepare formal budgets of revenues, resources, and expenditures for the Secretary's Account funds and some government grant and contract funds.
- 2. For the year ended June 30, 1998, more than \$1.7 million was transferred from the General Fund to the Secretary's Account.
- B. The Budget and Finance Division did not prepare monthly detailed financial reports for the SLBPC, summarizing revenues, expenditures, and balances by type/fund for the Secretary's Account.

Recommendation:

The SLBPC:

- A. Prepare budgets of revenues, resources, and expenditures for the Secretary's Account and all grants and contracts. These budgets should be formally reviewed and approved by the board and used as guidelines for activity of these funds.
- B. Require the Budget and Finance Division to prepare complete and detailed periodic (monthly or quarterly) financial reports of the Secretary's Account for the board's review.

Status:

- A. Partially implemented. Budgets were prepared for the Secretary's Account and approved with the budget proposal submitted to the City, and the board discontinued transferring money from General Revenue to the Secretary's Account. There still remains a balance of prior transfers in the Secretary's Account. See MAR No. 6.
- B. Implemented.

3. Bidding and Contracts

- A. The SLBPC did not bid its banking services.
- B.1. Bids were not always solicited in compliance with department policy, or bid documentation was not always retained.
 - 2. The SLBPC accepted bids that were not the lowest bid, and adequate documentation was not maintained regarding the evaluation of bid proposals or the basis and justification for awarding the contract to a vendor other than the lowest bidder.
 - 3. Separate purchase orders totaling in excess of \$1,000 were issued to the same vendor within ten days of each other to acquire similar items without obtaining bids.
- C.1. The SLBPC did not have written agreements for several amounts paid during the two years ended June 30, 1998, including legal services for \$14,321, construction expenses for \$15,692 and tuition reimbursement program for \$10,913.
 - 2. The SLBPC did not have a written contract with two not-for-profit organizations that it disbursed asset forfeiture monies to and allowed one of the not-for-profits to use office space in the headquarters building.

- D. A contract was initiated with Regional Justice Information Systems (REJIS) to temporarily manage the department's Information System Division. The individuals who monitored the contract did not have an information systems background.

Recommendation:

The SLBPC:

- A. Obtain banking services through competitive bidding.
- B. Ensure bids are solicited for all applicable purchases in accordance with the department's policy. Documentation of the bidding process should be maintained in all cases. If the SLBPC believes it is not practical to obtain bids on certain purchases, documentation explaining why bids were not obtained should be maintained.
- C. Obtain written agreements specifying terms of payment and the responsibilities of both parties for all services received.
- D. Assign persons with sufficient technical knowledge to monitor contract compliance.

Status:

- A. Implemented.

B&D. Partially implemented. See MAR No. 1.

- C. Partially implemented. The SLBPC obtained contracts with the not-for-profit organizations, however we found other instances that required contracts for which contracts were not written. See MAR No. 1.

4. Disbursement Procedures

- A. Approximately \$561,500 in expenditures that were incurred in fiscal year 1998 were held and not paid until fiscal year 1999. Had these expenditures been charged against the 1998 budget, the department would have exceeded its budget authority by approximately \$559,800.
- B.1. Adequate supporting documentation was not available to support some disbursements and no supporting documentation was available for other disbursements which totaled approximately \$118,117.
- 2. Some cash advances for employee travel, totaling \$8,256, contained no travel request report or supporting receipts.

- C. During the two years ended June 30, 1998, approximately \$5,300 of disbursements were made for which a public purpose was not demonstrated or documented.
- D. For calendar year 1997, the department did not prepare IRS Forms 1099-MISC for six businesses that performed services for the department and were paid in excess of \$600 from the Secretary's Account.

Recommendation:

The SLBPC:

- A. Review the impact of the fiscal year 1998 expenditures which were held and charged against the 1999 budget and make any necessary revisions. In addition, the SLBPC should ensure that all invoices are processed and paid on a timely basis.
- B. Require the Budget and Finance Division to ensure all disbursements are supported by travel request reports, paid receipts, and/or vendor-provided invoices which contain an adequate description of the goods or services received.
- C. Ensure disbursements are necessary and prudent uses of public funds.
- D. Ensure Form 1099's are prepared and submitted as required.

Status:

- A. Implemented.
- B. Partially implemented. During our review, we still noted a few items which did not have adequate supporting documentation. See MAR No. 2.
- C. Not implemented. See MAR No. 2.
- D. We were unable to determine the status of this recommendation because we did not find any expenditures that would have required filing a Form 1099 in 1999 and any Form 1099's necessary for 2000 would not have been completed by the end of fieldwork.

5. Receipt Accounting Controls and Procedures

- A.1. The Budget and Finance Division did not always indicate the method of payment received on the receipt slips. In addition, the amount of cash, checks, and money orders according to the receipt slips issued was not reconciled to the deposit amounts.
- 2. The Budget and Finance Division did not deposit or transmit monies on a timely basis.

3. The Budget and Finance Division did not restrictively endorse checks and money orders received immediately upon receipt.
 4. The police department was holding approximately \$27,000 in the Secretary's checking account as of June 30, 1998, that was due to the City Treasurer.
 5. Some revenues and reimbursements that were received by the police department were held for the division to spend as needed instead of being returned to the city's General Fund to offset the related expenditures.
 6. The SLBPC did not have adequate controls in place to ensure that all monies advanced or owed to/from the Secretary's Account were accounted for properly.
- B.1. Accounting duties for the photographs, computer runs, and 911 tapes were not adequately segregated in the Correspondence Unit.
2. The Records Room did not account for the numerical sequence of cash invoices which serve as the individuals' and Records Room receipt.
 3. The Records Room cash invoices did not indicate the method of payment received.
- C.1. Accounting duties were not adequately segregated in the Academy Fitness Center.
2. Fitness Center receipts were not transmitted on a timely basis.
 3. The Fitness Center did not reconcile the composition of monies transmitted to the Budget and Finance Division to the composition of receipt slips issued by the Fitness Center.
- D.1. Accounting duties were not adequately segregated in the Crime Prevention/Alarm Unit.
2. Prenumbered receipt slips were not issued for all monies received in the Crime Prevention/Alarm Unit.
 3. Receipts were not deposited on a timely basis in the Crime Prevention/Alarm Unit.
 4. Checks and money orders received were not restrictively endorsed immediately upon receipt in the Crime Prevention/Alarm Unit.
 5. Accounts receivable in the Crime Prevention/Alarm Unit were not reviewed on a periodic basis to determine the collectability of the accounts and were not turned over for prosecution by the city.
- E.1. The Private Security Unit did not always deposit monies received intact.

2. The Private Security Unit did not enter advance payments from companies in the cash register.
- F.1. Standard record-keeping procedures for city ordinance bonds had not been developed at the area command centers. In addition, the numerical sequence of bond forms was not accounted for by the area command centers.
2. Bond monies transmitted to the TVB were not periodically reconciled to the three area superstation's records of bond monies collected.
3. City ordinance bond monies were not transmitted on a timely basis.

Recommendation:

The SLBPC:

- A.1. Indicate the method of payment on all receipt slips issued and reconcile total cash, checks, and money orders received to bank deposits.
2. Deposit or transmit receipts daily or whenever accumulated receipts exceed \$100.
3. Restrictively endorse all checks and money orders immediately upon receipt.
4. Transmit monies due to the city on a timely basis.
5. Deposit monies received into accounts from which the corresponding expenditures were paid.
6. Establish adequate controls and records to account for receivables and liabilities maintained in the sub-accounts.
- B.1. Adequately segregate duties between available employees and/or establish a documented periodic review of records by an independent person.
2. Account for the numerical sequence of cash invoices.
3. Indicate the method of payment on cash invoices issued and reconcile total cash, checks, and money orders received to transmittals to the Budget and Finance Division.
- C.1. Adequately segregate duties between available employees and/or establish a documented periodic review of records by an independent person.
2. Transmit receipts daily or whenever accumulated receipts exceed \$100.

3. Reconcile the composition of receipt slips issued by the Fitness Center to the composition of amounts transmitted to the Budget and Finance Division.
- D.1. Adequately segregate accounts receivable record functions from access to receipts. If adequate segregation is not possible, someone independent of these processes should reconcile receipt slips to deposits and to payments posted to the computer. In addition, SLBPC should require supervisory review and approval of all write offs.
2. Issue prenumbered receipt slips for all alarm fee monies received and account for the numerical sequence. In addition, the alarm fee monies received by the Crime Prevention/Alarm Unit should be reconciled to the deposit.
 3. Deposit or transmit receipts daily or whenever accumulated receipts exceed \$100.
 4. Restrictively endorse all checks and money orders immediately upon receipt.
 5. Implement procedures regarding the determination of uncollectible accounts receivable. Amounts deemed uncollectible by the unit should be referred to the city for prosecution.
- E.1. Discontinue the practice of cashing checks, deposit all receipts intact, and require the reconciliation of the composition of receipts to the composition of deposits by an independent person.
2. Enter all monies received in the cash register.
- F.1. Develop department-wide standard record keeping procedures for city ordinance bond receipt forms so that city ordinance bond receipt forms are issued and filed in numerical sequence, the sequence is accounted for, receipt numbers are recorded on the bond logs, and receipts are agreed to transmittals.
2. Ensure bond monies transmitted to the TVB are reconciled to the area superstation's records by an independent person.
 3. Transmit bond monies daily or whenever accumulated receipts exceed \$100.

Status:

A.1-5. Implemented.

6. Partially implemented. The SLBPC made arrangements with the city to be reimbursed monthly for certain travel advances to officers and the corresponding state reimbursements are turned over to the city. However, no one is tracking the amount due to the city collected by the police department from the state. See MAR No. 6.

B.1. Partially implemented. Improvement has been made but one individual still has conflicting duties and no independent review was done in the unit. See MAR No. 6.

B.2,

B.3. Implemented.

C.1. Partially implemented. The supervisor still accepts cash and reconciles the records. No one independent reviews the records. See MAR No. 6.

C.2,

C.3. Implemented.

D1-3,

D.5. Not implemented. See MAR No. 3.

4. Implemented.

E.1,

E.2. Implemented.

F.1. Partially implemented. Procedures are more similar but all area superstations are not following the written procedures. Although not repeated in the current report, the SLBPC should consider fully implementing the recommendation.

2. Partially implemented. The area superstations are reconciling the records, however, the reconciliation is not always documented. Although not repeated in the current report, the SLBPC should consider fully implementing the recommendation.

3. Partially implemented. Prisoner processing completely implemented this recommendation, however, we found the three area superstations had not implemented the recommendation. See MAR No. 6.

6. Inventory Controls and Procedures

A.1. The Supply Division did not periodically prepare a report including the beginning balance, supply issuances, purchases and ending balances for each item.

2. We noted several items which appeared to have excessive quantities on hand in the Supply Division.

3. We noted several items which appeared to be obsolete in the Supply Division.

B.1. Fleet Services did not periodically prepare a summary report that shows the beginning balance, purchases, issuances, and ending balance for each part.

2. Fleet Services did not perform periodic physical inventory counts of the parts kept in stock.
- C. The guns held in stock in the Armory were not periodically counted, and a periodic inventory count was not performed by staff outside the Armory.

Recommendation:

The SLBPC:

- A.1. Prepare a quarterly report that shows the beginning balance, purchases, issuances and ending balance for each supply item.
 2. Order supplies based on expected usage to reduce excessive supply inventories.
 3. Determine if any of the obsolete items can still be used, and properly dispose of those items that are no longer used.
- B.1. Prepare a quarterly report that shows the beginning balance, purchases, issuances and ending balance for each part.
 2. Ensure a periodic physical count of inventory is performed quarterly by an employee independent of parts operations. The results of that inventory should be compared to the inventory records and discrepancies should be investigated in a timely manner.
- C. Ensure a periodic physical count of inventory is performed at least quarterly by an employee of the Armory and annually by an employee independent of the Armory. The results of that inventory should be compared to the inventory records and discrepancies should be investigated in a timely manner.

Status:

- A.1. Not implemented. See MAR No. 7.
 2. Partially implemented. We still found a few items that appear to be overstocked. Although not repeated in the current report, the SLBPC should consider fully implementing the recommendation.
 3. Partially implemented. Several of the items we identified in the last audit were disposed of, however, we found some new items that appear to be obsolete. The Supply Division started investigating these items after we completed our work and the division supervisor has drafted procedures for monitoring and investigating obsolete items in the future. Although not repeated in the current report, the SLBPC should consider fully implementing the recommendation.

- B.1 Not implemented. See MAR No. 7.
- 2. Partially implemented. The internal auditor performed an inventory in June 2000, and Fleet Services does periodic inventories/spot checks, however the spot checks are not always done by independent personnel as recommended. See MAR No. 7.
- C. Partially implemented. An independent count was conducted by the internal auditor, however, periodic counts were not performed by the division personnel. See MAR No. 7.

7. Traffic Ticket and Parking Tag Controls

- A. The department did not ensure logs of ticket books assigned to officers are completed. In addition, we noted that ticket books were not always assigned to the officers in numerical sequence, and we noted one instance where the officer did not issue his tickets in numerical sequence.
- B. The Information Services Division (ISD) discarded the cover and completion sheets after approximately one year and the divisions assigning tickets only maintained their ticket logs for thirteen months.
- C. The department did not account for tickets assigned and issued and their ultimate disposition. The department did not ensure that voided tickets were handled properly.

Recommendation:

The SLBPC:

- A. Require the area stations and other patrol units to maintain accurate and complete logs of traffic and parking tickets received and issued. Ticket books should be assigned to officers in numerical order and the officers should issue all tickets in numerical order.
- B. Require ISD maintain a permanent record of books started and completed, and maintain these records in accordance with the police policy. In addition, the SLBPC should review the record retention policy and revise the policy to meet the requirements of the Missouri Municipal Records Manual.
- C. Account for the numerical sequence of tickets assigned and issued and their ultimate disposition.

Status:

- A. Partially implemented. We noted that the officers names were on most of the logs we examined, however, the date the books were issued was not included on one area station's logs, and we noted several instances where the ticket books were not assigned to officers in numerical order. See MAR No. 8.
- B. Partially implemented. They are currently revising their record retention policy. Although not repeated in the current report, the SLBPC should consider fully implementing the recommendation.
- C. Partially implemented. They have developed computer reports and have been running these reports, however no one in the Police Department has been investigating the missing tickets. See MAR No. 8.

8. Cash Funds

No independent review of Vice/Narcotics Division cash funds was made to ensure they were maintained properly. The supervisor's monthly review of records was not documented. The ledger balance was not properly adjusted when monies were returned by the officers. The officer accumulated approximately \$15,540 from the returned monies which was maintained separately from the cash fund.

Recommendation:

The SLBPC:

Require the cash funds to be periodically counted and reconciled to the ledger balance by an outside unit. Additionally, the supervisor of the division should document all monthly reviews.

Status:

Partially implemented. Controls have increased significantly since the last audit, however, no one outside the unit periodically counts the monies. The internal auditor did perform one cash count of these monies in June 2000. The commander of the unit still does not document the monthly reviews of the records. The supervisor now documents his reviews. See MAR No.6.

9. State Forfeitures

- A. As of September 1998, the SLBPC was holding over \$79,000 in interest monies earned on Criminal Activity Forfeiture Act (CAFA) Funds. The CAFA Funds are held in a separate interest bearing checking account.

- B. In May 1997, the SLBPC entered into a contract with a company for towing and storage of vehicles seized by the department under the CAFA. This contract was entered into without soliciting bids. The company pays the SLBPC one-half of the amount collected from owners/claimants for vehicles released. As of November 1998, the SLBPC had received approximately \$93,300 from the company.

Recommendation:

The SLBPC:

- A. Disburse the interest earned on the CAFA funds in the same manner as the proceeds from the CAFA forfeitures.
- B. Negotiate or solicit bids to obtain the best and lowest fees possible. In addition, the SLBPC should not enter into a contract which requires the towing and storage company to provide a portion of the fees collected to the SLBPC.

Status:

- A. Partially implemented. The SLBPC disbursed some interest monies in February 1999, however, no additional disbursements have been made. See MAR No. 5.
- B. Partially implemented. The board solicited proposals for towing and storage, and selected the best vendor. The board still receives 50% of the fees the towing company collects from towing and storing the vehicles. The contract is written as 50%, not in a manner that could be interpreted as receiving administrative expenses and no tracking was done to determine a fair administrative cost. See MAR No. 5.

10. Minutes of Meetings and Records

- A. The SLBPC held several closed meetings during the years ended June 30, 1998, 1997, and 1996. During some of the closed meetings, matters were discussed which do not appear to be allowed by Section 610.021, RSMo 1994.
- B. The SLBPC's record retention policy is documented in Administrative Order 85-A-2. In general, the policy requires a thirteen month retention period for most source documentation related to typical daily activity of the department. During our review of the SLBPC, we were unable to review cash register tapes, transfer count reports showing parking tickets transferred to REJIS and the related transfer errors, and the traffic ticket transmittal envelopes.

Recommendation:

The SLBPC:

- A. Limit closed session meetings only to purposes specifically allowed by state law.
- B. Review the record retention policy and revise the policy to meet the requirements of the Missouri Municipal Records Manual.

Status:

- A. Implemented.
- B. Partially implemented. The policy is currently being revised and has been submitted to the Secretary of State's office for approval.

11. Fixed Asset Records and Procedures

- A. The SLBPC's policy on fixed assets does not include procedures for performing an annual inventory.
- B. Additions and deletions of fixed assets are not recorded in the asset records as they occur. In addition, fixed asset additions are not reconciled to equipment purchases.
- C. Asset records are not maintained in a manner that allows beginning balances, additions, and deletions for each year to be reconciled to balances at the end of the year.

Recommendation:

The SLBPC:

- A. Ensure the policy includes a section on performing an annual inventory. In addition, the SLBPC should perform and document annual inventories of fixed assets.
- B. Maintain accurate fixed asset records on a current basis and periodically reconcile these records to fixed asset purchases.
- C. Maintain asset records in a manner that beginning balances, additions, and deletions can be reconciled to year-end balances.

Status:

- A. Partially implemented. A policy was written which requires an annual inventory be completed. The procedures for performing an inventory were not included in this

policy. The board was in the process of completing an annual inventory during our fieldwork and it was not completed by the time we completed the audit. Although not repeated in the current report, the SLBPC should consider fully implementing the recommendation.

B&C. Not implemented. See MAR No. 4.

12. Computer Controls

- A. The ISD has no formal contingency plan for the computer system.
- B. Access to computer files and programs are not adequately restricted. Passwords and user identifications (IDs) are not promptly deleted upon employee termination or transfer. In addition, numerous incorrect log on attempts are not investigated on a periodic basis.

Recommendation:

The SLBPC:

- A. Develop formal contingency plans including arrangements for backup facilities and equipment. The SLBPC should also provide a system for periodic review and testing of the contingency plan.
- B. Ensure that passwords and IDs are promptly deleted upon employee termination or transfer. Additionally, the SLBPC should investigate incorrect log on attempts on a periodic basis.

Status:

A&B. Implemented.

STATISTICAL SECTION

History, Organization, and
Statistical Information

ST. LOUIS BOARD OF POLICE COMMISSIONERS HISTORY, ORGANIZATION, AND STATISTICAL INFORMATION

The St. Louis Board of Police Commissioners was established by an act of the legislature in 1861 to provide law enforcement protection to the citizens of the city of St. Louis. The board operates under the provisions of Sections 84.010 to 84.340, inclusive, RSMo 1994.

The Board of Police Commissioners consists of five members. The governor, with the consent of the Senate, appoints four commissioners who, with the mayor of the city of St. Louis as an ex officio member, control the operations of the St. Louis Police Department. The board members are appointed for a term of four years. The police property, as well as the Police Department itself, is subject to the rules and orders of the Board of Police Commissioners.

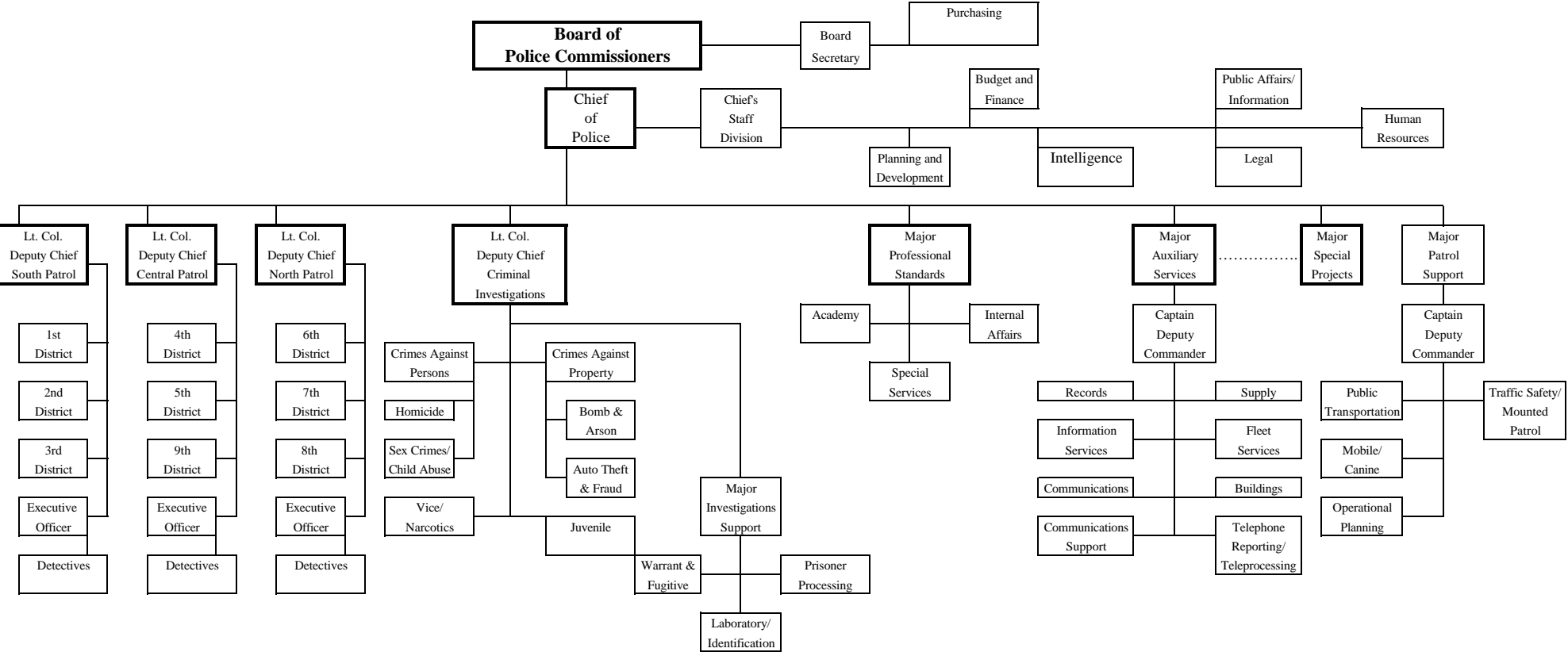
The members of the Board of Police Commissioners at June 30, 2000, were:

| <u>Member</u> | <u>Term Expires</u> |
|--|---------------------|
| Colonel Edward M. Roth, President | January 1, 2002 |
| Colonel Maurice Nutt, Rev., Vice President | January 1, 2004 |
| Colonel Leslie F. Bond, Sr., M.D., Treasurer | January 1, 2001 |
| Colonel Mark Smith, Purchasing Member | January 1, 2003 |
| Mayor Clarence Harmon, Ex Officio Member | April 15, 2001 |

Colonel Ronald Henderson has been the Chief of Police since December 9, 1995.

An organizational chart follows.

ST. LOUIS BOARD OF POLICE COMMISSIONERS
ORGANIZATION CHART
JUNE 30, 2000



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